

# THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 345

April 2004

## REMINDER OF ORDER OF BUSINESS

### April

- 9 Legal Holiday – Good Friday (IC 1-1-9-1)
- 15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is IC 6-1.1-29-9.
- Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.
- Last day to file quarterly unemployment compensation reports with the Department of Workforce Development.
- 20,21,22 State Board of Accounts called meeting for County Recorders – Indianapolis
- 30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.
- Last day to file quarterly report of Federal withholdings tax with Director of Internal Revenue Service.

### May

- 1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)
- Prepare and send report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2004, as shown in this report. (IC 21-1-3-7)
- Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House.
- 4 Primary Election Day – Legal Holiday (IC 1-1-9-1)
- 10 Last day for filing applications for tax deductions to obtain deduction on 2004 payable 2005 taxes. (IC 6-1.1-12)
- First installment of property taxes due. (IC 6-1.1-22-9)

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REMINDER OF ORDER OF BUSINESS

(Continued)

**May – (continued)**

- 10 Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 2003. (IC 15-5-9-11) (Second Monday in May)
- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)
- Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 26,27,28 State Board of Accounts called meeting for County Auditors - Indianapolis
- 31 Memorial Day – Legal Holiday (IC 1-1-9-1)

**June**

- 1 Last date for County Highway Annual Operational Report to be filed with the State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)
- County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.
- Last day township assessors shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year.
- 15,16,17 State Board of Accounts called meeting for Clerk of the Circuit Courts - Merrillville
- 15 On or before June 15 the County Auditor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year. (IC 6-1.1-11-5)
- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.
- On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)
- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

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**MILITARY FINES**

Fines imposed pursuant to the Indiana Military Code IC 10-16 may be payable to the county treasurer for transmittal to the Treasurer of State. IC 10-16-9-3 provides that fines may be collected by payment to the Treasurer of State. IC 10-16-9-3 provides that fines may be collected by payment to the treasurer of the county, who shall then transmit the amounts received to the Treasurer of the State of Indiana.

Do not commingle military fines with fines and forfeitures paid into the county treasury by courts and clerks of courts.

No special report form is required to accompany the payment to the Treasurer of State. It will be sufficient to indicate "Military Fines" on the face of the county warrant.

Since receipt of military fines is not frequent, statutes require they be transmitted to the Treasurer of State immediately after they are received.

**PROSECUTING ATTORNEY – EXPENSE FOR ATTENDING GENERAL CONFERENCES**

Reimbursement for expenses for the prosecuting attorney for attending conferences called by the Attorney General is governed by IC 33-14-7-1 which states in part: "The expenses necessarily incurred by any such prosecuting attorney in attending any such conference, including the actual expense of transportation to and from the place where such conference is held, together with his meals and lodging, shall be paid from the general fund of the county upon the presentation of a duly itemized and verified claim, filed as required by law, and by warrant issued by the county auditor."

Mileage reimbursement would be at the then current rate. (Presently thirty-four cents (\$.34) per mile). If two (2) or more prosecuting attorneys ride together, mileage should only be paid to the person furnishing the automobile. Reimbursement for hotel or motel room would be actual single occupancy room rate. If a spouse or some other person who is not a prosecuting attorney accompanies the prosecuting attorney a statement showing the single occupancy room rate should accompany the bill for lodging. If two (2) or more prosecuting attorneys share the same room, each person would only be entitled to reimbursement for his (her) proportionate share of the room charges. Charges for telephone, (other than actual business) HBO movies, alcoholic beverages, etc. are the personal expense of the prosecuting attorney and should not be included in the reimbursement by the county.

Reimbursement for meals would be actual expenses.

IC 33-14-7-1 makes no mention of this expense being paid without an appropriation. Therefore an appropriation under "Other Services and Charges" should be obtained prior to payment being made.

**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS**

IC 33-14-1 6 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation this statute states:

"If the special prosecutor is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney, the compensation for the special prosecutor's services:

- (1) shall be paid to the special prosecutor from the unappropriate funds of the appointing county;
- and

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**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS – (Continued)**

- (2) shall not exceed a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, and travel expenses, and reasonable accommodation expenses actually incurred.

If the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney the compensation for the special prosecutor's services:

- (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which the special prosecutor regularly serves; and
- (2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, travel expenses, and reasonable accommodation expenses actually incurred.

IC 33-14-7-5 states that the salary of a full-time prosecuting attorney shall be the same as the salary paid to the circuit court judge of the same judicial circuit.

**MILEAGE RATE FOR COUNTY OFFICIALS AND EMPLOYEES**

"County officers, except for officers subject to IC 36-2-7-4 and IC 36-2-7-5 of this chapter, are entitled to a sum for mileage in the performance of their official duties in a amount determined by the county fiscal body." (IC 36-2-7-3)

**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES**

IC 9-18-2-1 states: "(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5: and
- (2) will be operated in Indiana

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana."

IC 9-18-2-40 states: "A person who violates this section commits a Class C infraction." IC 9-18-2-41 states: "In addition to...any judgment assessed under IC 34-4-32, a person who violates this section shall be assessed a judgment equal to the amount of excise tax due on the vehicle under IC 6-6-5."

IC 9-18-2-41 states: "The clerk shall collect the additional judgment and transfer the additional judgments collected to the county auditor on a calendar year basis. The auditor shall distribute the funds to the law enforcement agencies, including the state police, responsible for issuing citations to enforce section 1 of this chapter. The percentage of the funds distributed to an agency equals the percentage of the total number of citations issued by the agency for the purpose of enforcing section 1 of this chapter during the applicable period."

Funds distributed under this section shall be used for any law enforcement purpose including contributions to the pension fund of the law enforcement agency.

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**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES – (Continued)**

To facilitate the handling and allocation of these fees under IC 9-18-2-41, the clerk should use General Form No. 367 (1984) entitled "Clerk's Report to Auditor of Additional Judgments for Excise Tax." In using this form the following procedures should be observed:

1. The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshall	<u>2</u>
Total	<u>10</u>

2. The amount received from the clerk would be receipted to a fund called "Judgments Due Law Enforcement Agencies."
3. The amount receipted to the Judgments Due Law Enforcement Agencies Fund would then be multiplied by the percentage of the total citations which were filed by each law enforcement agency during the applicable period to determine the amount due each law enforcement agency.

Using the number of citations shown in Item 1 above an example of a worksheet to determine the allocation of funds is as follows:

Amount Received From Court                      \$450.00

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>	<u>Percentage of Total</u>	<u>Amount Due Agency</u>
_____ County Sheriff	6	60%	\$ 270.00
Urban City Police	2	20%	\$ 90.00
Best Town Marshall	<u>2</u>	<u>20%</u>	<u>\$ 90.00</u>
Total	<u>10</u>	<u>100%</u>	<u>\$ 450.00</u>

4. After the amount due each law enforcement agency is determined a warrant should be issued to the disbursing officer of the particular governmental unit for the amount due. The warrant should be accompanied by a brief explanation showing the purpose of the distribution.

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**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES – (Continued)**

5. The amount due to the county on account of citations filed by the sheriff's department should be receipted by quietus to a fund called "Motor Vehicle Registration Penalties." This fund can be expended for any law enforcement purpose. However, disbursement should be by county warrant and only after a duly itemized claim has been approved by the Board of County Commissioners.
6. Any amount due on account of citations issued by the state police would be sent to the Auditor of State.

**COUNTY DRUG FREE COMMUNITY FUND**

In 1990, a County Drug Free Community Fund was established in each county to promote comprehensive local alcohol and drug abuse prevention initiatives by supplementing local funding for treatment, education and criminal justice efforts. The fund consists of the following fees collected by the Clerk of the Circuit Court:

1. Seventy-five percent (75%) of the Drug Abuse, Prosecution, Interdiction, and Correction Fee under IC 33-19-5-1(b)(5);
2. Seventy-five percent (75%) of the Alcohol and Drug Counter-Measures Fees under IC 33-19-5-1(b)(6), IC 33-19-5-2(b)(4) and IC 33-19-5-3(b)(5). [IC 33-19-7-1]

These fees will be remitted monthly by the Clerk of the Circuit Court to the County Auditor on their Monthly Report of Collections and receipted to the "County Drug Free Community Fund."

The remaining twenty-five percent (25%) of these fees are to be receipted by the Clerk of the Circuit Court to the "State User Fee Fund" and semiannually distributed to the Auditor of State.

The County Auditor shall administer the County Drug Free Community Fund which requires local appropriation. The fund is non-reverting.

The County Council shall annually appropriate from the fund amounts allocated by the Board of County Commissioners for the use of persons, organizations, agencies and political subdivisions to carry out recommended actions contained in a comprehensive drug free communities plan approved by the Commission for a Drug Free Indiana, established by IC 5-2-6-16.

The Board of County Commissioners shall allocate the money as follows:

1. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing prevention and education services in the County, and
2. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing intervention and treatment services in the County, and

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**COUNTY DRUG FREE COMMUNITY FUND (Continued)**

3. At least twenty-five percent (25%) to persons, agencies, organizations, and political subdivisions providing criminal justice services and activities in the County, and
4. The remaining money in the fund may be allocated at the discretion of the county fiscal body to persons, organizations, agencies, and political subdivisions providing services under subdivisions (1) through (3) in the county.

The fund may not be used to replace other funding for alcohol and drug abuse services provided to the county.

It will be up to the Board of County Commissioners to decide what persons, organizations, agencies, and political subdivisions get this money.

Possible recipients would include:

1. Prevention and Education Services
  - A. Police Agencies
  - B. DARA, MADD, etc.
2. Intervention and Treatment Centers
  - A. Alcohol and Drug Agencies
  - B. KOALA Centers
  - C. And any other type of drug treatment center
3. Criminal Justice Services
  - A. Prosecuting Attorneys
  - B. Courts
  - C. Community Corrections Programs
  - D. Probation Departments
  - E. Police Agencies

One agency could qualify to receive appropriations under multiple categories.

As always the recipients of these funds should enter into a contractual agreement with the county commissioners stating:

1. they will use the funds to provide services and activities contained in the plan;
2. the recipient will file periodic financial reports of the services and activities provided; and
3. will be subject to an audit by the State Board of Accounts.

**FEEES TO BE CHARGED IN CHANGE OF VENUE OR TRANSFER OF A CAUSE**

Black's Law Dictionary defines:

"Transfer of a cause...the removal of a cause from the jurisdiction of one court or judge to another by lawful authority."

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**FEES TO BE CHARGED IN CHANGE OF VENUE OR TRANSFER OF A CAUSE (Continued)**

"Venue...the neighborhood, place or county in which an injury is declared to have been done, or fact declared to have happened. Also, the county in which an action or prosecution is brought for trial, and which is to furnish the panel of jurors. It relates only to place where or territory within which either party may require case to be tried. It has relation to convenience of litigants and may be waived or laid by consent of parties. Venue does not refer to jurisdiction. Jurisdiction of the court means the inherent power to decide a case, whereas venue designates the particular county or city in which a court with jurisdiction may hear and determine the case."

"Change of Venue...the removal of a suit begun in one county or district to another county or district for trial, though the term is also sometimes applied to the removal of a suit (cause/case) from one court to another court of the same county or district."

Question 1: As far [as] charges go is there a difference between a Change of Venue and a Transfer?

Answer 1: There could be a difference between a charge for change of venue and a transfer. We are quoting the statutes we consider applicable. However, these are the general statutes and there may be specific statutes enacted specifically for your County. As such we recommend when in doubt you consult with the appropriate judges. With your questions you ask for specific charges but you did not give us the case class code (e.g. civil, criminal, etc.). Without specific case class codes we are unable to give you the appropriate charge in specific dollars, therefore we are giving the general statute citations.

- A. IC 33-19-4-3(b) states "In an action where there has been or will be a change of venue or transfer from one county to another, the clerk of the court from which the action is transferred shall collect from the party seeking change of venue a fee equal to that required by IC 33-19-5-4 [civil costs], IC 33-19-5-5 [small claims], or IC 33-19-5-6 [probate]. The clerk of the transferring court shall forward the fee collected under this section to the clerk of the court to which the action is transferred."
- B. Trial Rule 75(B) entitled Claim or proceeding filed in improper court states "Whenever a claim or proceeding is filed which should properly have been filed in another court of this state, and proper objection is made, the court in which such action is filed shall not then dismiss the action, but shall order the action transferred to the court in which it should have been filed. The person filing the action shall, within twenty (20) days, pay such costs as are chargeable upon change of venue and the papers and records shall be certified to the court of transfer in like manner as upon change of venue and the action shall be deemed commenced as of the date of filing the claim in the original court.
- C. Transfer of cause from one court to another within the same county and requested by the judge. There are several statutes which allow the judge of one court to transfer any action, cause, or proceedings filed and docketed in his court to another court with the same jurisdiction. This requires the consent of the other judge and is done by transferring all original papers and instruments filed in the action, cause, or proceeding without further transcript to be redocketed and disposed of as if originally filed with the other court, provided the same could have been originally filed and docketed in the other court.



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**FEES TO BE CHARGED IN CHANGE OF VENUE OR TRANSFER OF A CAUSE (Continued)**

In these instances where the judge transfers the case no charge for change of venue or transfer of cause is necessary.

For specific court citings see: IC 33-5-4-2, IC 33-5-4-3, 33-5-4-4, and IC 33-10.5-3-5.

Question 2:        If a small claim in county court is transferred or given a change of venue to a superior or circuit court within the same county, what is the charge?

Answer 2:        You do not state whether the circuit or superior courts have small claims jurisdiction. See answers 1B and 1C.

Question 3:        If a complaint in county court is transferred or given a change of venue to a superior or circuit court within the same county, what is the charge?

Answer 3:        See Answer 2.

Question 4:        If a superior or circuit case is given a transfer or change of venue to a complaint in county court within the same county, what is the charge?

Answer 4:        See answer 1B and 1C. Specifically IC 33-10.5-3-5.

Question 5:        If a superior or circuit case is given a transfer or change of venue to a small claim in county court within the same county, what is the charge?

Answer 5:        See answer 1B and 1C.

Question 6:        If a small claims in county court is transferred or given a change of venue to a superior or circuit court from one county to another county, what is the charge?

Answer 6:        See answer 1A.

**ASSESSMENT REGISTRATION NOTICES**

IC 6-1.1-5-15 states before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials and/or labor, the owner or his agent shall:

1. file with the county assessor an assessment registration notice on a form prescribed by the Department of Local Government Finance, and charge a five dollar (\$5) fee. or
2. obtain a permit from an agency, official of the state, or a political subdivision, then the owner is not required to file an assessment registration notice.

A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or file an assessment registration notice.

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**ASSESSMENT REGISTRATION NOTICES – (Continued)**

Any person who fails to obtain one of these is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the county assessor at the time the person files the late registration notice. Both the five dollar (\$5) fee and the one hundred dollar (\$100) penalty would be receipted to the County Property Reassessment Fund.

**SENATE ENROLLED ACT 1 – VARIOUS EFFECTIVE DATES**

**-State Ordered Reassessment (Effective 12-6-03)**

Adds IC 6-1.1-4-35 - Permits DLGF to order a state conducted reassessment under certain circumstances. If DLGF orders this reassessment, county reassessment officials may not assess property and duties are limited to providing support and information to DLGF. Order will be transmitted to county reassessment officials, council, auditor, and treasurer. Notice of action must be published 1 time in a newspaper. Any information requested by DLGF must be provided at no cost. The bill shall be forwarded to the auditor to be paid from the county's property reassessment fund without an appropriation. If a contractor is used, they may periodically submit bills for partial payment under the contract. Contractor will submit a fully itemized, certified bill to DLGF who approves and certifies the services were received.

The contractor then files with the county auditor a duplicate copy of the bill along with DLGF's approval and certification. County auditors shall immediately certify the bill, publish the claim, and submit to the county commissioners. Upon allowance of the commissioners the auditor will issue a check. If money in the reassessment fund is insufficient to pay for the reassessment then the DLGF may increase the tax rate and tax levy to fund the cost. If the county fails to pay the bill, DLGF shall provide the state treasurer with the bill who shall pay the contractor. The state treasurer will then withhold from the county's share of state distributions.

**-Sales Disclosure Forms (Effective 12-6-03)**

Amends IC 6-1.1-5.5-3 – Allows electronic filing of sales disclosure forms prior to 1-1-05 and requires electronic filing after 12-31-04.

**-Refund Due to Appeal (Effective 12-6-03 and applies only to refunds that result from assessment reductions for which notice is given to the tax payer after 12-31-03.)**

Amends IC 6-1.1-15-11 – When an assessment is reduced by the local board or DLGF, the taxpayer is entitled to a credit in the amount of the overpayment on the next successive tax installment, if any, due in that year. After credit is given, auditor shall determine if a further amount is due the taxpayer. If a further amount is due, the auditor, without a claim or appropriation, shall pay the amount due. Auditor shall notify the commissioners of the payment of the amount due and publish.

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**SENATE ENROLLED ACT 1 – VARIOUS EFFECTIVE DATES - (Continued)**

-Levy Excess Fund (Effective July 1, 2004 and applies only to property taxes first due and payable after December 31, 2004.)

Amends IC 6-1.1-18.5-17 – Eliminates the 102% requirement for deposits to the levy excess fund. Now requires all the collections that exceeds the approved levy to the levy excess fund.

-Petition Requesting the Application of a Petition and Remonstrance Process (effective March 1, 2004 but do not apply to projects for which the preliminary notice was published prior to 3-1-04.)

Amends IC 6-1.1-20-3.1 – Reduces the number of signatures required to the lesser of the 100 owners or 5% of the owners within the political subdivision (Current law is 250 or 10%). Also, requires the State Board of Accounts to design the forms to be used in this process. Auditor is to issue the number of forms to owner(s) as requested. Each form must contain instructions detailing the requirements that the carrier and signers must be owners, carrier must be a signatory on at least one petition, carrier must swear or affirm before a notary that the carrier witnessed each signature, and govern the closing date for the petition period. Persons requesting forms may not be required to identify themselves and are allowed to pick up additional copies to distribute to other owners.

-Petition/Remonstrance Process (effective March 1, 2004 but do not apply to projects for which the preliminary notice was published prior to 3-1-04.)

Amends IC 6-1.1-20-3.2 – Requires instructions to include the requirements that apply to a carrier under IC 6-1.1-20-10.

-Petition/Remonstrance Process (Effective March 1, 2004 but do not apply to projects for which the preliminary notice was published prior to 3-1-04.)

Adds IC 6-1.1-20-10 – Political subdivisions seeking to issue bonds or enter into a lease for a project may not promote a position on the petition and remonstrance by doing any of the following: (1) Allowing facilities or equipment, including mail and messaging systems, owned by the political subdivisions to be used for public relations purposes to promote a position on the petition or remonstrance, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision; (2) Making an expenditure of money from a fund controlled by a political subdivision to promote a position on the petition and remonstrance (except as necessary to explain the project to the public) or to pay for the gathering of signatures on a petition or remonstrance; (3) Using an employee to promote a position on the petition or remonstrance during the employee's normal working hours or paid overtime; (4) In the case of a school corporation, promoting a position on a petition or remonstrance by using students to transport written materials to their residences or including a statement within another communication sent to the student's residences. A person may not solicit or collect signatures for a petition or remonstrance on property owned or controlled by the political subdivision.

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**SENATE ENROLLED ACT 1 – VARIOUS EFFECTIVE DATES - (Continued)**

-Petitioning to Establish a Schedule of Installments (Effective for property taxes first due and payable in a year that begins after 12-31-03.)

Adds IC 61.1-22-9.5 – Allows county to petition the DLGF to establish a schedule of installments for the payment of property taxes. Council, auditor, and treasurer must approve the petition. Puts restrictions on DLGF for establishing dates of payments.

-Provisional Tax Statements (Effective 12-6-03)

Adds IC 61.1-22.5 – For property taxes payable on assessments determined for the 2003 assessment date or the assessment date in any later year, the treasurer may use a provisional statement if the auditor fails to deliver the abstract for the assessment date to the treasurer before March 16 of the year following the assessment date. Treasurer shall give notice of the provisional statement by publication one time. The auditor or 50 property owners may request in writing that DLGF waive the use of a provisional statement. DLGF shall give notice of a hearing on the request. DLGF may then waive the use of provisional statements under certain circumstances. Provisional statement must be on a form approved by the State Board of Accounts, indicate the tax liability in the amount of 90% of the tax liability that was payable in the same year as the assessment date for the property for which the provisional is issued, that the taxes will be credited to the reconciling statement, include a specific statement stated in statute, indicate liability for delinquent taxes, special assessments, penalties, and interest, and any other information the treasurer requires. Property taxes billed on a provisional statement are due in two equal installments on May 10 and November 10 of the year following the assessment date covered by the statement. As soon as possible after receipt of the abstract the county treasurer shall give notice and mail reconciling statements. Specifically states what the reconciling statement must indicate and the payment and refund process. Requires auditor to file settlement and make distribution not later than 51 days after due date of the provisional or reconciling statement. If the auditor fails to distribute, the taxing unit is entitled to be paid their proportionate amount of interest earned on the undistributed taxes. Penalty provisions under IC 61.1-37-10 applies to both the provisional and reconciling statement. For tax sale purposes, the May installment on a provisional statement is considered the spring installment. Payment on a reconciling statement is considered to be due before the due date of the May installment of property taxes payable in the following year and payment on a reconciling statement is considered to be the taxpayers's fall installment.

-Penalties (Effective 12-6-03)

Amends IC 61.1-37-10 – With respect to property taxes paid in more than two installments, an additional penalty of 10% of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by six months or a multiple of six months.

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**SENATE ENROLLED ACT 1 – VARIOUS EFFECTIVE DATES - (Continued)**

-Waiving Penalties (Effective 12-6-03)

Adds IC 6-1.1-37-10.5 – Applies to taxes first due and payable in 2004 with respect to a homestead. County may petition DLGF to waive all or part of the penalty. Council, auditor, and treasurer must approve the petition. DLFG will prescribe the petition form.

-Prior Actions of DLGF (Effective 12-6-03)

Non Code – Legalizes and validates actions of DLGF prior to 1-1-04 extending appeals filing, allowing installment payments, and waiving penalties.

-Statement Explaining of Tax Restructuring (Effective 12-6-03 and expires 7-1-05.)

Non Code – DLGF shall prescribe a form to be mailed by county treasurers explaining effects of reassessment. Must provide treasurer this statement not later than 10 days after certification of tax rates and tax levies.

**PROPERTY TAX REPLACEMENT CREDIT and CVET DISTRIBUTIONS**

If your county has not completed the final settlement of the 2002 pay 2003 taxes due to the reassessment, then you will need to follow different procedures for these distributions in the year 2004.

These distributions for 2004 will soon be coming to you from the Auditor of State. It will be extremely important that these distributions be kept separate from your current collections for the 2003 settlement. The following procedures should be followed for the 2004 PTRC and CVET distributions:

1. When the county receives these distributions, do not post them to the treasurer's daily cash book.
2. County Auditor should create a new fund and quietus these distributions into this fund.
3. After settlement is completed for the 2002 pay 2003 tax year, then the auditor will issue a check from this fund to the county treasurer.
4. County treasurer will then post this to the tax collections in the daily cash book.

These revised procedures are necessary for proper balancing of tax collections to the tax duplicate and have been reviewed and discussed by us, the Auditor of State's office, and the Department of Local Government Finance. Further instructions should be forthcoming from the Auditor of State's Office.

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**STATE DOC REIMBURSEMENT TO COUNTIES FOR HOUSING STATE PRISONERS**

We have addressed where the reimbursement for housing federal prisoners should be placed. That is addressed in The County Bulletin, April 2001, Volume 332, Page 11.

The same rules apply to state reimbursements from the Department of Correction. These reimbursements shall be deposited in the County General Fund.

**PETITION AND REMONSTRANCE FORMS**

Senate Bill 1 requires the State Board of Accounts to prescribe a petition form for phase I under IC 6-1.1-20-3.1. We have done this under the cover of a separate memorandum in February 2004. Here is a summary of the prescribed petition forms and when they are used:

County Form 201 through County Form 201J – Use these in phase II under IC 6-1.1-20-3.2.

County Form 201K and 201L – Use these in phase I under IC 6-1.1-20-3.1.

**GASB 34 IN CASH BASIS COUNTIES**

The following Counties will have financial statements prepared on the cash basis, an other comprehensive basis of accounting, even after the implementation of GASB 34. The State Board of Accounts will expect these Counties to implement GASB 34, as of January 1, 2004.

The Counties listed in the first column will be responsible for inventory of retroactive infrastructure by 2006. The inventory of retroactive infrastructure should include infrastructure that was constructed or reconstructed between January 1, 1981 and January 1, 2004, when you began capturing the values of these infrastructure items. **This is a change from the information given at the Fall 2003 County Auditor's Conference.**

The Counties listed in the second column will not be responsible for retroactive infrastructure records as stated at the Fall 2003 County Auditor's Conference.

**RETROACTIVE INFRASTRUCTURE 2006**

Adams  
Bartholomew  
Boone  
Carroll  
Cass  
Clark  
Clinton  
Daviess  
Dearborn  
Decatur  
DeKalb  
Dubois  
Fayette  
Floyd

**NO RETROACTIVE INFRASTRUCTURE**

Benton  
Blackford  
Brown  
Clay  
Crawford  
Fountain  
Martin  
Ohio  
Orange  
Owen  
Parke  
Perry  
Pike  
Rush

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**GASB 34 IN CASH BASIS COUNTIES - (Continued)**

**RETROACTIVE INFRASTRUCTURE 2006**

Franklin  
Fulton  
Gibson  
Grant  
Greene  
Hancock  
Harrison  
Henry  
Howard  
Huntington  
Jackson  
Jasper  
Jay  
Jefferson  
Jennings  
Knox  
Kosciusko  
LaGrange  
Lawrence  
Marshall  
Miami  
Montgomery  
Morgan  
Newton  
Noble  
Posey  
Pulaski  
Putnam  
Randolph  
Ripley  
Shelby  
Spencer  
Starke  
Steuben  
Sullivan  
Wabash  
Warrick  
Washington  
Wayne  
Wells  
White  
Whitley

**NO RETROACTIVE INFRASTRUCTURE**

Scott  
Switzerland  
Tipton  
Union  
Vermillion  
Warren

None of the above Counties will be responsible for depreciation or other accruals that would not apply under the cash basis of accounting.

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**GASB 34 IN CASH BASIS COUNTIES - (Continued)**

We regret any inconvenience this change in information has caused. Please remember the audit of 2003 will not be affected by this change. The County Audits of 2004 to be conducted by our Field Examiners in 2005 will have changes for GASB 34 as stated previously. These changes will include reporting and auditing infrastructure assets inventoried under your capital asset policy that has been revised for GASB 34 from January 1, 2004 forward.

For those of you in Counties that are required to inventory and value retroactive infrastructure, you do have 2 years to make provisions in your policies and your accounting records. We will have additional information for you at upcoming state called conferences. Additionally, please feel free to contact us with your questions and concerns.





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AN EQUAL OPPORTUNITY EMPLOYER

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## AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I Charles Johnson, III, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2004. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing the serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2004 and thereafter ending on the fourteenth (14<sup>th</sup>) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000 . . . . .	\$1.83
In counties having a population of 21,000 to 40,000. . . . .	\$1.77
In counties having a population of 41,001 to 41,499. . . . .	\$1.69
In counties having a population of 41,500 to 65,500. . . . .	\$1.50
In counties having a population of 65,501 to 100,000. . . . .	\$1.26
In counties having a population of 100,001 to 200,000. . . . .	\$1.15
In counties having a population of 200,001 or over. . . . .	\$1.08

The following counties will not be allowed the amounts authorized above:

Allen

Lake

Marion

Vanderburgh

Charles Johnson, III, CPA  
State Examiner

Dates this 15<sup>th</sup> day of April, 2004

BAH/TRW/db